

California Department of Corrections

Financial Information Memo

SUBJECT: CALL BACK MILEAGE	FIM NUMBER: 2005-04
REFERENCES: Department of Personnel Administration Rule 599.626 Memorandums of Understanding	DATE: March 1, 2005

DISTRIBUTION

Executive Staff
Regional Institution Administrators
Regional Parole Administrators
Regional Health Care Administrators
Wardens
Associate Wardens, Business Services

PURPOSE

This Financial Information Memo (FIM) clarifies entitlement for and reporting of Call Back Mileage.

BACKGROUND

Call Back Mileage applies whenever an employee's call back to work results in an additional commute the employee would not have otherwise made. It applies when called back from home on an emergency situation, or when overtime scheduled in advance requires returning to work from home on a normal day off.

Call Back Mileage does not apply when working overtime consecutive with normal work hours, where the employee remains at work. It does not apply if an employee decides, without being requested or scheduled, to return to work outside of normal work hours.

Call Back Mileage constitutes reportable, taxable income at the time it is paid.

DISCUSSION

An employee eligible for Call Back Mileage may be reimbursed through the Payroll Input Process (PIP), or by submitting a manual or CalATERS Travel Expense Claim (TEC). Your Personnel Office can advise whether they process Call Back Mileage through PIP. If not, claim it on a TEC.

When Call Back Mileage reimbursement is requested by manual TEC, the income must be reported on a STD. Form 676P no later than the 10th of the month following payment. This results in the appropriate withholding from the employee's subsequent pay warrant.

California Department of Corrections

Financial Information Memo

Call Back Mileage
Page 2

When Call Back Mileage reimbursement is paid through PIP or requested through CalATERS, income is reported and applicable taxes are withheld automatically.

ACTION REQUIRED

Please implement appropriate procedures to ensure that Call Back Mileage is paid to eligible employees, and that it is reported as required by the Payroll Procedure Manual and Internal Revenue Service regulations.

If you have further questions regarding this FIM, please contact Paul Thatcher, Chief, Accounting Policies and Procedures Section at (916) 322-6051.

ORIGINAL SIGNED BY

WILLIAM B. DOUGHERTY, Chief
Accounting Management

cc: Labor Relations Division
Regional Accounting Administrators
Regional Accounting Office Managers
Paul Thatcher, Accounting Policies and Procedures Section